

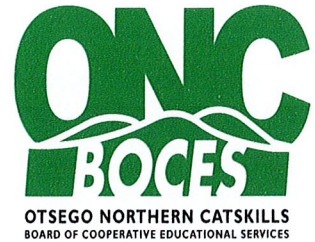
Lynn A. Chase

Executive Director of Business and Human Resources

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October 12, 2022

New York State Education Department

Office of Audit Services

89 Washington Avenue – Room 524EB

Albany, New York 12234

RE: CORRECTIVE ACTION PLAN BASED UPON INDEPENDENT AUDIT FYE 2021-22

Dear Sir or Madam:

As required, the corrective action plan for the Otsego Northern Catskills BOCES audit of the Extraclassroom Activity Fund for the fiscal year ending June 30, 2022, is outlined below.

Current Year Findings and Recommendations:

I. Significant Deficiencies

See Status of Prior Year Audit Findings and Recommendations

Status of Prior Year Findings and Recommendations:

I. Significant Deficiencies

A. Extraclassroom Controls Over Cash Receipts

Our audit of the Extraclassroom accounts in the Trust and Agency Fund determined that insufficient accounting controls are exercised over cash receipts from the point of collection to the time of submission to the Central Treasurer.

Accordingly, it was impractical to extend our audit of cash receipts beyond the amount recorded.

Recommendation: The BOCES administrators should continue to monitor the activities of the Extraclassroom Activity Fund.

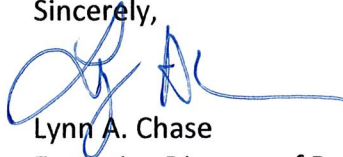
Status: Although improvements have been made, controls over initial sales continue to be an area where ongoing training and monitoring are performed by BOCES administration to mitigate risk.

Corrective Action: The Building Principals and Extraclassroom Activity Fund Auditor will continue to work together to guide the Activity Advisors and Central Treasurers by monitoring all monthly transactions. Such oversight will give more opportunities to compel the use of pre-numbered order forms, duplicate order forms, ticket stubs, inventory sheets, and pre-numbered receipts during fundraising. Additional training will be provided as needed. The Extraclassroom Activity Fund Auditor will continue to work with the Building Principals to complete at least two internal reviews of the student accounts and provide suggestions for improvement to the Activity Advisors and Central Treasurers.

Our BOCES continues to look for ways to strengthen our internal control systems and will put additional controls in place if the need should arise during the next fiscal year.

If you require further clarification regarding this Corrective Action Plan document, please feel free to contact me at (607) 588-6291 Ext. 2172 or lchase@oncboces.org.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Lynn A. Chase', with a long horizontal flourish extending to the right.

Lynn A. Chase

Executive Director of Business and Human Resources

cc: ONC BOCES Audit Committee
 Dr. Catherine Huber, District Superintendent
 Dr. Jennifer Avery, Deputy Superintendent